

City of Cedar Hills  
CITY

June 30, 2006  
FISCAL YEAR ENDING

FILE COPY  
DO NOT REMOVE

CERTIFICATION OF BUDGET

SCANNED  
Date 6-30-05

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Cedar Hills City for the fiscal year ending June 30, 2006 as approved and adopted by resolution or ordinance dated June 7, 2005. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

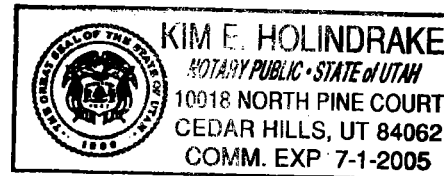
was held on June 7, 2005 for all budgetary funds.

Signed: Kimrad Hildebrandt  
(Budget Officer)

Subscribed and sworn to this 27<sup>th</sup> day

of June, 2005.

(Notary Public)



City of Cedar Hills

2006  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	2005 Current Year Estimate	2006 Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	\$ 367,287.67	\$ 455,689.00	\$ 395,000.00
3120	Prior Years' Taxes - Delinquent	\$ 62,691.19	\$ 73,586.00	\$ 70,000.00
3130	General Sales & Use Taxes	\$ 319,339.72	\$ 392,243.00	\$ 439,000.00
3140	Franchise Taxes	\$ 156,178.53	\$ 188,554.00	\$ 210,000.00
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes	\$ 1,513.42	\$ 2,682.00	\$ 3,000.00
	Motor Vehicle	\$ 58,347.10	\$ 47,551.00	\$ 53,200.00
	Telecom Tax		\$ 40,000.00	\$ 44,000.00
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	\$ 7,975.00	\$ 9,835.00	\$ 9,500.00
3220	Non-business Licenses & Permits	\$ 11,019.00	\$ 14,597.00	\$ 10,000.00
3221	Building, Structures, & Equipment	\$ 502,709.80	\$ 636,921.00	\$ 450,000.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	\$ 8,500.00	\$ -	\$ -
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	\$ 178,699.10	\$ 198,817.00	\$ 200,000.00
3358	Liquor Fund Allotment	\$ 1,311.90	\$ 1,400.00	\$ 1,400.00
3370	Grants from Local Units:			

X

Governmental Unit

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)	\$ 4,717.96	\$ 314.00	\$ 1,000.00
3413	Zoning & Subdivision Fees	\$ 263,836.05	\$ 327,899.00	\$ 266,000.00
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	\$ 228,213.10	\$ 225,471.00	\$ 250,000.00
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services:			
	Service Fees in Lieu of Taxes	\$ -	\$ -	\$ 13,500.00
	Penalty Fees	1762.62	\$ 7,241.00	\$ 6,000.00
	Recreation & Culture	19165.23	\$ 31,981.00	\$ 16,000.00
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines			
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	\$ 19,006.22	\$ 26,791.00	\$ 26,000.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss	\$ -	\$ 15,500.00	\$ 33,900.00
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	Other Income	\$ 49,470.14	\$ 122,712.00	\$ 35,000.00

Governmental Unit

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer In:	\$ 28,375.00	\$ 15,000.00	\$ 15,000.00
3820	Transfer from: W&S	\$ 5,875.00		
	Transfer from: Reserves	\$ -	\$ 154,696.00	\$ -
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated	\$ 66,338.38		
	<b>TOTAL REVENUES</b>	\$ 2,362,332.13	\$ 2,989,480.00	\$ 2,547,500.00

Governmental Unit

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2004	2005 Current Year Estimate	2006 Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	\$ 21,603.71	\$ 23,130.00	\$ 18,560.00
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	\$ 199,457.13	\$ 192,266.00	\$ 202,254.00
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk	\$ 2,993.06	\$ -	\$ -
4143	Treasurer			
4144	Recorder	\$ 97,577.35	\$ 92,244.00	\$ 103,388.00
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	\$ 162,157.85	\$ 198,732.00	\$ 199,065.00
4160	General Governmental Buildings			
4170	Elections	\$ 5,834.00	\$ -	\$ 12,000.00
4180	Planning & Zoning	\$ 162,448.88	\$ 192,708.00	\$ 206,754.00
4190	Education & Community Promotion			
	Public Works	\$ 178,244.66	\$ 219,481.00	\$ 250,195.00
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	\$ 140,015.62	\$ 263,500.00	\$ 280,500.00
4220	Fire Department	\$ 95,366.00	\$ 99,750.00	\$ 132,757.00
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
	Crossing Guards	\$ -	\$ 11,312.00	\$ 11,225.00

Governmental Unit

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "B" Road Program			
4420	Sanitation	\$ 185,783.93	\$ 209,400.00	\$ 211,400.00
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
	Streets	\$ 148,187.96	\$ 190,000.00	\$ 238,000.00
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	\$ 69,734.22	\$ 80,000.00	\$ 85,000.00
4540	Park Lighting			
4560	Recreation & Culture	\$ 84,758.50	\$ 134,650.00	\$ 60,560.00
4580	Libraries	\$ 12,407.50	\$ 15,000.00	\$ -
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest	\$ 35,000.00	\$ 52,600.00	\$ 53,400.00
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Projects Fund	\$ 695,966.87	\$ 159,719.00	\$ 332,883.00
4820	Transfer to: Motor Pool Fund	\$ 64,794.89	\$ 39,306.00	\$ 149,559.00
	Transfer to:			
	Transfer to:			
	Transfer to:			

Governmental Unit

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance		\$ 815,682.00	
	<b>TOTAL EXPENDITURES</b>	\$ 2,362,332.13	\$ 2,989,480.00	\$ 2,547,500.00

Governmental Unit

FY2006

## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	\$ 445,966.87	\$ 159,719.00	\$ 332,883.00
	Interest Income	\$ 56,303.55	\$ 907,146.00	\$ 2,145,500.00
	Other additions: Impact Fees	\$ 1,422,788.02	\$ 1,051,058.00	\$ 1,023,400.00
	Transfers in from	\$	\$	\$
	Transfers in from W&S			\$ 300,000.00
	<b>TOTAL REVENUE</b>	\$ 1,925,058.44	\$ 2,117,923.00	\$ 3,801,783.00
	<b>Beginning Fund Balance</b>	<168,928.18>	1,339,729.00	2,033,913.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	1,756,570.26	3,457,652.00	5,835,696.00
	<b>EXPENDITURES:</b>			
	Capital Facilities & Equipment	\$ 8,739.00	\$ -	\$ 875,500.00
	Streets	\$ 395,036.78	\$ 10,860.30	\$ 95,000.00
	Parks	\$ 495,715.60	\$ 749,780.78	\$ 2,474,400.00
	Miscellaneous	\$ 18,409.28	\$ -	\$ 70,000.00
	Transfers Out	\$ 1,057,105.45	\$ 2,432.50	\$ 619,153.00
	Water Projects		\$ -	\$ 1,480,000.00
	Bond Payments	\$ 73,479.03	\$ 52,379.22	\$ 68,250.00
	<b>TOTAL EXPENDITURES</b>	\$ 2,048,485.14	\$ 815,452.80	\$ 5,682,303.00
	<b>Ending Fund Balance</b>	\$ (291,914.88)	\$ 2,642,199.20	\$ 153,393.00

## OTHER FUNDS: Motor Pool Fund

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	\$ 49,294.89	\$ 39,306.00	\$ 149,559.00
	Interest Income			
	Other additions	\$ (1,106.00)		
	Transfer From Water & Sewer	\$ 41,778.01	\$ 38,398.00	\$ 57,692.00
	<b>Beginning fund balance to be appropriated</b>			
	<b>TOTAL REVENUE</b>	\$ 89,966.90	\$ 77,704.00	\$ 207,251.00
	<b>EXPENDITURES:</b>			
	Administration	\$ 3,249.40	\$ 16,293.00	\$ 4,821.00
	Building & Zoning	\$ 2,518.55		\$ 3,430.00
	Public Works	\$ 10,442.95		\$ 11,800.00
	Vehicle Purchases	\$ -	\$ 42,000.00	\$ 166,700.00
	Vehicle Lease Payments	\$ 36,619.80	\$ 19,412.00	\$ 19,500.00
	Contingencies			\$ 1,000.00
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>	\$ 52,830.70	\$ 77,705.00	\$ 207,251.00



## Governmental Unit

Fiscal Year  
ENTERPRISE OR INTERNAL SERVICE FUND: Water and Sewer

FORM 3

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	\$ 1,034,459.17	\$ 1,217,207.00	\$ 1,471,000.00
	Interest Earned	\$ 5,846.73	\$ 6,000.00	\$ 9,000.00
	Other: Other Income	\$ 57.80	\$ 10,500.00	\$ 1,000.00
	<b>TOTAL OPERATING REVENUE</b>	\$ 1,040,363.70	\$ 1,233,707.00	\$ 1,481,000.00
	<b>OPERATING EXPENSES:</b>			
	Personal Services	\$ 243,798.93	\$ 277,188.00	\$ 330,150.00
	Contractual Services	\$ 10,135.30	\$ 12,000.00	\$ 17,500.00
	Material and Supplies	\$ 118,186.83	\$ 1,023,545.00	\$ 385,371.00
	Depreciation	\$ 446,835.89	\$ -	\$ -
	Other	\$ 913,465.30	\$ 941,647.00	\$ 955,593.00
	<b>TOTAL OPERATING EXPENSE</b>	\$ 1,732,422.25	\$ 2,254,380.00	\$ 1,688,614.00
	<b>OPERATING INCOME (LOSS)</b>	\$ (692,058.55)	\$ (1,020,673.00)	\$ (207,614.00)
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	\$ 21,122.00	\$ 15,228.00	\$ 16,800.00
	Interest Expense	\$ (138,640.14)		\$ (3,200.00)
	Operating transfers from: Impact Fees	\$ 114,946.20	\$ 67,052.00	
	Operating transfers to: Reserve	\$ 126,881.03	\$ (16,777.00)	
	Operating transfers to: General Fund	\$ (18,750.00)	\$ (15,000.00)	\$ (15,000.00)
	Operating transfers to: Capital Projects	\$ -	\$ -	\$ (300,000.00)
	Operating transfers to: Motor Pool Fund	\$ (38,459.30)	\$ 38,398.00	\$ (57,692.00)
	Impact Fee Revenue	\$ 1,031,725.00	\$ 805,450.00	\$ 728,500.00
	<b>NET INCOME (LOSS)</b>	\$ 406,766.24	\$ (126,322.00)	\$ 161,794.00

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			\$ 161,794.00
	Plus: Depreciation			0
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			\$ (426,675.00)
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			\$ (264,881.00)
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			\$ 300,000.00
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			

## CAPITAL PROJECTS FUND

FY2006

FORM 4

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	\$ 445,966.87	\$ 159,719.00	\$ 332,883.00
	Interest Income	\$ 56,303.55	\$ 907,146.00	\$ 2,145,500.00
	Other additions: Impact Fees	\$ 1,422,788.02	\$ 1,051,058.00	\$ 1,023,400.00
	Transfers in from IF reserves	\$ (168,488.18)	\$ 1,339,729.00	
	Transfers in from W&S			\$ 300,000.00
	<b>TOTAL REVENUE</b>	\$ 1,756,570.26	\$ 3,457,652.00	\$ 3,801,783.00
	<b>Beginning Fund Balance</b>			\$ 2,033,913.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	Capital Facilities & Equipment	\$ 8,739.00	\$ -	\$ 875,500.00
	Streets	\$ 395,036.78	\$ 10,860.30	\$ 95,000.00
	Parks	\$ 495,715.60	\$ 749,780.78	\$ 2,474,400.00
	Miscellaneous	\$ 18,409.28	\$ -	\$ 70,000.00
	Transfers Out	\$ 1,057,105.45	\$ 2,432.50	\$ 619,153.00
	Water Projects		\$ -	\$ 1,480,000.00
	Bond Payments	\$ 73,479.03	\$ 52,379.22	\$ 68,250.00
	<b>TOTAL EXPENDITURES</b>	\$ 2,048,485.14	\$ 815,452.80	\$ 5,682,303.00
	<b>Ending Fund Balance</b>	\$ (291,914.88)	\$ 2,642,199.20	\$ 153,393.00

## OTHER FUNDS: Motor Pool Fund

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	\$ 49,294.89	\$ 39,306.00	\$ 149,559.00
	Interest Income			
	Other additions	\$ (1,106.00)		
	Transfer From Water & Sewer	\$ 41,778.01	\$ 38,398.00	\$ 57,692.00
	<b>Beginning fund balance to be appropriated</b>			
	<b>TOTAL REVENUE</b>	\$ 89,966.90	\$ 77,704.00	\$ 207,251.00
	<b>EXPENDITURES:</b>			
	Administration	\$ 3,249.40	\$ 16,293.00	\$ 4,821.00
	Building & Zoning	\$ 2,518.55		\$ 3,430.00
	Public Works	\$ 10,442.95		\$ 11,800.00
	Vehicle Purchases	\$ -	\$ 42,000.00	\$ 166,700.00
	Vehicle Lease Payments	\$ 36,619.80	\$ 19,412.00	\$ 19,500.00
	Contingencies			\$ 1,000.00
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>	\$ 52,830.70	\$ 77,705.00	\$ 207,251.00

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	\$ 565,166.87	\$ 555,155.62	\$ 630,197.00
	Interest Earned	\$ 19,300.17	\$ 12,686.51	\$ 15,000.00
	Other:	\$ 11,146.00	\$ 570.00	\$ 480.00
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 595,613.04</b>	<b>\$ 568,412.13</b>	<b>\$ 645,677.00</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	\$ 288,031.38	\$ 261,359.31	\$ 307,495.00
	Contractual Services			
	Material and Supplies	\$ 244,151.96	\$ 199,482.48	\$ 235,383.00
	Depreciation	\$ -		\$ -
	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 532,183.34</b>	<b>\$ 460,841.79</b>	<b>\$ 542,878.00</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ 63,429.70</b>	<b>\$ 107,570.34</b>	<b>\$ 102,799.00</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense	\$ (25,391.68)		
	Contributions from:	\$ 5,119,212.27	\$ 10,000.00	
	Operating transfers to:			
	Contributions to: Capital			
	Lease Expense	\$ (65,126.64)	\$ (176,265.29)	\$ (196,490.00)
	<b>NET INCOME (LOSS)</b>	<b>\$ 5,157,250.29</b>	<b>\$ (58,694.95)</b>	<b>\$ (93,691.00)</b>

	<b>CASH OPERATING NEEDS:</b>	\$ 5,157,250.29	\$ (58,694.95)	\$ (93,691.00)
	Net Income (Loss)			
	Plus: Depreciation	\$ -	\$ -	\$ -
	Less: Major Improvements & Capital Outlay	\$ (496,751.55)	\$ (237,348.25)	\$ (570,701.00)
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>\$ 4,660,498.74</b>	<b>\$ (296,043.20)</b>	<b>\$ (664,392.00)</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year		0	0
	Invest. & Other Curr. Assets to be Converted		\$ 296,043.20	\$ 664,392.00
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>		<b>\$ -</b>	<b>\$ -</b>